

---

<sup>33</sup> Urban Institute, *The Cost of Protecting Vulnerable Children IV*, 2004, page 120.

<sup>34</sup> *Id.* at page 17.

<sup>35</sup> FFY 2002 at DHS 031001-009, FFY 2003 at DHS 031048-057, FFY 2004 at DHS 031092-102, FFY 2005 at DHS 091918-922.

<sup>36</sup> The number of children in State custody is taken from the SFY MDHS Budget Requests from Program Performance Indicators and Measures. SFY 2007 at DHS 059090-059128, SFY 2006 at DHS 031539-031606, SFY 2005 at DHS 031467-031538, SFY 2004 at DHS 031395-031466.

<sup>37</sup> The Institute for Applied Research, which served as evaluator of the Title IV-E demonstration project of MDHS gives Title IV-E eligibility rates for the State at 31% in 1999, 31% in 2000, 26% in 2001, and 19% in 2002. Presentation slides at <http://www.iarstl.org/papers/MSSlidesMay2005.pdf>.

<sup>38</sup> The Institute for Applied Research, which served as evaluator of the Title IV-E demonstration project of MDHS, comments that "while Mississippi ranked first in child poverty among the 50 states in 2000, first in the percent of families in poverty, first in the number of households headed by single women, and 47th in median household income, it was, at the same time, 42nd in the percent of foster care cases determined to be eligible for IV-E. In 2001 it ranked 46th in the percent of IV-E eligible foster care cases and in 2002 it ranked 48th."

<sup>39</sup> DFCS has an administrative unit, the Eligibility Unit, whose function is to maximize the Title IV-E funding to support Foster Care and Adoption Assistance placements. This unit's efforts are designed to reduce the utilization of capped federal funds and state funds. The existence of the Eligibility Unit notwithstanding, Mississippi still has the lowest Title IV-E participation rate in the country.

The low Title IV-E eligibility rate is also addressed in Jackson DEP at 86:5-86:20 and Jackson DEP at 114:12-115:17.

<sup>40</sup> Deposition of Billy Mangold (Mangold DEP) at 84:13-84:21.

<sup>41</sup> Jackson DEP at 84:6-84:18.

<sup>42</sup> DHS 059116.

<sup>43</sup> DHS 091922.

<sup>44</sup> There exists an inexplicable discrepancy between the reported Title IV-E Foster Care Federal funds in the MDHS Budget Requests and the Title IV-E Quarterly Reports submitted to ACF. It was reported in the FY 2007 MDHS Budget Request (DHS 059094) that \$10,531,505 was received from title IV-E Foster Care program. It was reported in the Title IV-E Quarterly Reports (DHS 031092-110, DHS 053610-14, and DHS 091923-26) that \$9,195,033 was reimbursed to the State through the Title IV-E Foster Care program in SFY 2005.

<sup>45</sup> Jackson DEP at 84:6-85:8.

<sup>46</sup> Jackson DEP at 84:11-84:18; DHS 058618 (Broome Presentation).

<sup>47</sup> Calculations based on 3,372 children in State custody and an \$11,550 per child Title IV-E Federal Payment.

<sup>48</sup> Based on the FY 2005 FMAP rate of 77.08 percent.

---

<sup>49</sup> DHS 000864 (In a January 7, 2004, memo to the Regional Directors of DFCS, Gloria Salters, Bureau Director of DFCS warns, "It is very important that those children who are Title IV-E eligible retain this eligibility status. Due to the current budget situation, we cannot afford to lost Title IV-E funds. These are the only funds that are available and are not capped. During the quarter, the change in eligibility status resulted in a loss of approximately \$154,000 in Title IV-E funding. This equates to approximately six (6) Social Worker positions. The loss in title IV-E funding impacts the Division's ability to fund positions and provide services.").

<sup>50</sup> FFY 2002 at DHS 031001-9, FFY 2003 at DHS 031048-57, FFY 2004 at DHS 031092-102, and FFY 2005 at DHS 091918-22.

<sup>51</sup> House Ways and Means Committee Prints: 108-6, 2004 Green Book, Section 11, pages 23-24.

<sup>52</sup> This description of the Title IV-E Adoption Assistance program is taken from: Ways and Means Committee Prints: 108-6, 2004 Green Book, Section 11, page 33.

<sup>53</sup> Department of Medicaid 2004 Annual Report at <http://www.mississippi.gov/frameet.jsp?URL=http%3A%2F%2Fwww.dom.state.ms.us%2F>

<sup>54</sup> Urban Institute, The Cost of Protecting Vulnerable Children IV, 2004, page 17.

<sup>55</sup> House Ways and Means Committee Prints: 108-6, 2004 Green Book, Section 11, page 35.

<sup>56</sup> House Ways and Means Committee Prints: 108-6, 2004 Green Book, Section 11, page 38; and DHS 031006.

The Title IV-E Adoption Assistance funding from the federal government is not listed as a Federal source of funds on the MDHS Budget Requests. References are made to these funds in the Budget Narrative, but no separate line item for Title IV-E Adoption Assistance is given in the budget tables.

FFY 2002 at DHS 031001-9, FFY 2003 at DHS 031048-57, FFY 2004 at DHS 031092-102, and FFY 2005 at DHS 091918-22 (These data are taken from the Title IV-E Quarterly reports as submitted by DFCS to AFC. As set forth in attached Table 5, \$5,661,652 was spent on eligible children in the Title IV-E Adoption Assistance program. The federal government's share of these expenditures was 71.8%, or \$4,065,195.).

<sup>57</sup> Ways and Means Committee Prints: 108-6, 2004 Green Book, Section 11, pages 38-39.

<sup>58</sup> U.S. Department of Health and Human Services at <http://www.nrcys.ou.edu/nrcyd/programs/chafee.shtml> and <http://www.nrcys.ou.edu/nrcyd/programs/etv.shtml>.

SFY 2007 at DHS 059090-059128, SFY 2006 at DHS 031539-031606, SFY 2005 at DHS 031467-031538, SFY 2004 at DHS 031395-031466, SFY 2003 at DHS 031315-031394, SFY 2002 at DHS 031245-031314, SFY 2001 at DHS 031177-031244, SFY 2000 at DHS 031111-031176 (The level of Title IV-E Chafee funding actually received by MDHS is given in attached Table 5.).

<sup>59</sup> In SFY 2003, DFCS received \$845,586 in Chafee Independent Living funds – \$107,681 less than allocated to the State. In SFY 2004, DFCS received \$482,415 – \$521,145 less than the State's total allocation. In SFY 2004, Mississippi drew down less than half of the federal funds available through the Chafee Independent Living program. And in SFY 2005, MDHS drew down \$512,010 in Chafee Title IV-E funds, \$458,281 less than allocated.

<sup>60</sup> DHS 053156 (MDHS explains that "[the Chafee Independent Living] grant requires the state to provide a 20% match in order to draw down the funds. The current budget constraints have made it difficult to come up with the match.").

<sup>61</sup> The Institute of Applied Research published the Final Evaluation Report for the State of Mississippi Child Welfare Demonstration Project. The report can be obtained at: <http://www.iarstl.org/papers/MSIVEFinalReport.pdf>.

<sup>62</sup> DHS 053725-726 (In the DFCS Budget Request package dated June 17, 2005, Rickie Felder, Director of DFCS, explains the purpose of the Demonstration and the causes and impact of its suspension as follows: "In 1999, the state of Mississippi was given a waiver to demonstrate how providing additional services through Title IV-E funding to a randomly selected group of children in foster care would eliminate the need for the agency to be in his/her life for a long period of time. By providing these services the agency would eliminate out-of-home placements, return children to their homes, leave children in their home or ensure independent living. This project has not been implemented as proposed due to lack of staff in the waiver counties. These counties were understaffed and were not adequately performing the tasks required by the Waiver Project. Consequently, on September 30, 2004, the Title IV-E Demonstration Waiver Project was cancelled, losing Title IV-E federal funds.).

<sup>63</sup> Title IV-B CWS is a non-entitlement capped at \$289,650,112 nationally in FFY 2005. Mississippi's allotment was \$3,875,000 in FFY 2003, \$3,788,816 in FFY 2004, and \$3,769,621 in FFY 2005. As set forth in attached Table 5, MDHS reports \$7,603,651 in Title IV-B (Child Welfare Services) spending in SFY 2003, \$3,728,651 more than allotted. In SFY 2004, MDHS spent \$1,856,739 more than allotted. And in SFY 2005, MDHS spent \$1,168,821 more than allotted.

<sup>64</sup> DHS 058618 (These words are taken from a presentation made by Janice Broome Brooks, Executive Director of MDHS, at the Legislative Budget Hearings leading to the 2003 legislative session.).

<sup>65</sup> Jackson DEP at 84:11-85:3.

<sup>66</sup> "Review of Mississippi's Participation in Title IV-B, Subpart 2 of the Social Security Act, Promoting Safe and Stable Families for Fiscal Years 1994 through 1999," (A-06-01-00065) September 21, 2001, at <http://oig.hhs.gov/oas/reports/region6/60100065.htm>.

<sup>67</sup> Title IV-B PSSF funding is capped at \$367,174,785 for the 50 states in FFY 2005. Mississippi's allotment for FFY 2003 was 6,044,140, \$6,331,204 in FFY 2004, and \$6,333,688 in FFY 2005. As set forth in attached Table 5, MDHS drew down \$3,431,011 in Title IV-B PSSF funds in SFY 2003. This is \$2,613,129 less than allotted. In SFY 2004, MDHS drew down \$3,944,468 in Title IV-B PSSF funds. This is \$2,386,736 less than allotted. And in SFY 2005, MDHS drew down \$3,568,385 in Title IV-B PSSF funds. This is \$2,765,303 less than allotted.

<sup>68</sup> DHS 059103.

<sup>69</sup> DHS 059103.

<sup>70</sup> DHS 062877-062878 (In a memo written to Thelma Brittain, Deputy Director of Program for MDHS, and dated June 25, 2001, Sue Perry, Director of DFCS, expresses her dismay that 39 Family preservation positions were abolished that would have been 100% funded by Federal TANF funds. Director Perry points out that "our children are at risk. If the state cannot provide general fund dollars to protect the program, we should use every federal dollar available. If we do not, children will continue to live in abusive/neglectful situations and some will die. This is just a fact.").

<sup>71</sup> Urban Institute, The Cost of Protecting Vulnerable Children IV, 2004, page 25.

<sup>72</sup> The reason for the unusually low figure in FY 2003 is not readily apparent from the data reviewed. Discovery has not provided the answer and I reserve the right to amend this report upon the receipt of new information that might explain it.

---

<sup>73</sup> SFY 2007 at DHS 059090-059128, SFY 2006 at DHS 031539-031606, SFY 2005 at DHS 031467-031538, SFY 2004 at DHS 031395-031466, SFY 2003 at DHS 031315-031394, SFY 2002 at DHS 031245-031314, SFY 2001 at DHS 031177-031244, SFY 2000 at DHS 031111-031176.

The SSBG grant is an entitlement that was capped at \$1,700,000,000 in total for all the states in FY 2005. Mississippi's allotment in FY 2005 was \$16,749,190. A portion of this total grant is allocated to DFCS for child welfare purposes. In SFY 2005, DFCS received \$3,450,360 in SSBG funds.

<sup>74</sup> States must spend at least 75% of what they spent in FY 1994 to meet the maintenance of effort ("MOE") requirement; they must spend 80% if they do meet the work requirement. Urban Institute, *The Cost of Protecting Vulnerable Children IV*, 2004, page 37 & n.29.

<sup>75</sup> Urban Institute, *The Cost of Protecting Vulnerable Children IV*, 2004, page 23.

<sup>76</sup> SFY 2007 at DHS 059090-059128, SFY 2006 at DHS 031539-031606, SFY 2005 at DHS 031467-031538, SFY 2004 at DHS 031395-031466, SFY 2003 at DHS 031315-031394, SFY 2002 at DHS 031245-031314, SFY 2001 at DHS 031177-031244, SFY 2000 at DHS 031111-031176.

<sup>77</sup> SFY 2007 at DHS 059090-059128, SFY 2006 at DHS 031539-031606, SFY 2005 at DHS 031467-031538, SFY 2004 at DHS 031395-031466, SFY 2003 at DHS 031315-031394, SFY 2002 at DHS 031245-031314, SFY 2001 at DHS 031177-031244, SFY 2000 at DHS 031111-031176.

<sup>78</sup> FY 2005 at DHS 030657-692, FY 2006 at DHS 030693-747, FY 2007 at DHS 053703-732.

<sup>79</sup> DHS 059107.

<sup>80</sup> The U.S. Department of Agriculture estimates the cost of raising a child in a publication titled "Expenditures on Children by Families, 2004". In this publication the DOA estimates the annual cost of raising a child by the age of the child, the income of the family, geographic location, and by category of spending.

<sup>81</sup> DHS 032883.

<sup>82</sup> Ways and Means Committee Prints: 108-6, 2004 Green Book, Section 11, pages 103-109.

<sup>83</sup> "Making an Economic Case for Prevention", U.S. Department of Health and Human Services, Administration for Families and Children, April 2004.

<sup>84</sup> "Total Estimated Cost of Child Abuse and Neglect in the United States" Statistical Evidence", Suzette Fromm, Prevent Child Abuse in America, 2001 at [http://www.preventchildabuse.org/learn\\_more/research\\_docs/cost\\_analysis.pdf](http://www.preventchildabuse.org/learn_more/research_docs/cost_analysis.pdf)

**Table 1**  
**Federal and State Revenue to DFCS**  
**Actual, Estimated, and Requested**  
**SFY 2000-2006**

		SFY 2002 Budget Request			SFY 2003 Budget Request			SFY 2004 Budget Request		
		2000	2001	2002	2001	2002	2003	2002	2003	2004
		Actual	Estimated	Requested	Actual	Estimated	Requested	Actual	Estimated	Requested
Title XX	Social Services Block Grant	2,916,158	3,364,708	3,364,708	5,134,182	7,462,218	6,495,115	2,002,214	3,993,381	4,043,491
Title IV-B	Child Welfare Services	5,413,724	6,246,437	6,246,437	2,441,639	3,548,772	3,088,851	8,581,422	17,075,520	17,289,875
Title IV-E	Foster Care	18,420,840	21,254,247	21,254,247	21,080,792	30,639,634	26,668,740	16,875,436	33,258,699	33,876,207
Title I	Child Abuse	270,910	312,580	312,580	325,130	472,557	411,314	211,660	422,151	427,450
	Refugee Resettlement	429,307	495,341	495,341	820,415	1,192,424	1,037,886	1,294,881	2,582,904	2,815,025
Title IV-B	Family Preservation	2,469,975	2,849,895	2,849,895	2,320,154	3,372,201	2,935,164	2,701,434	5,387,936	5,455,573
Title IV-E	Chafee Foster Care Independence	405,204	467,531	467,531	419,816	610,178	531,098	233,822	466,351	472,206
Title I	Children's Justice Act	87,943	101,470	101,470	131,741	191,477	166,662	151,602	302,367	306,162
DHHS	Community Based Family Resources	210,798	243,222	243,222	151,933	220,828	192,207	187,701	374,365	379,064
IHHS	TANF	5,780,685	6,646,786	6,646,786	20,481,165	29,768,114	25,910,186	16,516,267	32,941,241	33,354,763
Other	Other	287,838	332,112	332,112	488,595	707,236	615,578	502,188	1,001,600	1,014,173
Total Federal Revenue		36,673,382	42,314,309	42,314,309	53,793,582	78,185,635	68,052,783	49,038,627	97,806,195	99,033,989
Total State (General Fund) Revenue		14,792,471	13,745,383	13,745,383	13,346,029	11,901,406	13,745,383	20,727,406	10,632,136	18,472,590
Total Revenue		51,465,853	56,059,692	56,059,692	67,139,611	90,087,041	81,798,166	69,766,033	108,438,331	115,506,579

  

		SFY 2005 Budget Request			SFY 2006 Budget Request			SFY 2007 Budget Request		
		2003	2004	2005	2004	2005	2006	2005	2006	2007
		Actual	Estimated	Requested	Actual	Estimated	Requested	Actual	Estimated	Requested
Title XX	Social Services Block Grant	36,806	72,585	72,585	3,467,503	4,025,883	4,025,883	3,450,360	4,031,951	4,186,307
Title IV-B	Child Welfare Services	7,803,851	14,995,114	14,995,114	5,845,555	6,554,671	6,554,671	4,938,442	5,770,884	5,991,790
Title IV-E	Foster Care	10,362,223	20,435,277	20,435,277	10,447,569	12,129,965	12,129,965	10,531,505	12,306,692	12,777,630
Title I	Child Abuse	168,561	332,419	332,419	224,120	260,211	260,211	36,524	42,680	44,314
	Refugee Resettlement	571,828	1,127,699	1,127,699	1,354,616	1,572,753	1,572,753	1,059,771	1,238,406	1,285,816
Title IV-B	Family Preservation	3,431,011	6,766,276	6,766,276	3,944,468	4,579,655	4,579,655	3,568,385	4,189,871	4,329,507
Title IV-E	Chafee Foster Care Independence	645,586	1,667,578	1,667,578	482,415	560,099	560,099	512,010	588,314	621,219
Title I	Children's Justice Act	151,601	299,366	299,366	236,290	274,340	274,340	144,451	168,800	175,262
DHHS	Community Based Family Resources	101,127	199,432	199,432	76,865	89,243	89,243	104,182	121,743	126,404
IHHS	TANF	19,046,548	37,561,576	37,561,576	21,427,678	24,878,226	24,878,226	19,987,836	23,356,978	24,071,123
Other	Other	694,418	1,763,675	1,763,675	31,776	36,893	36,893	249,929	292,057	303,238
Total Federal Revenue		43,213,560	85,221,197	85,221,197	47,336,855	54,961,939	54,961,939	44,583,395	52,098,356	53,912,810
Total State (General Fund) Revenue		20,660,713	16,070,564	16,558,335	17,849,141	17,256,000	19,281,000	17,256,000	16,897,447	18,857,422
Total Federal and State Revenue		63,874,273	101,291,761	101,779,532	65,185,996	72,217,939	74,242,939	61,839,395	68,995,803	72,770,232

Source: MDHS, Fiscal Year Budget Requests, 2002-2007.

**Table 2: Total Spending and Major Categories of Funding for the Division of Family and Children by Dollar Amounts and Percentage of Total Budget, 1998-2005.**

State Fiscal Year	Actual Spending	General Fund Appropriation (State Funds)	Federal Funds	Local	Children's Trust Fund	Budget Contingency Fund	Other	Estimated Cash Available Next Fiscal Period
1998	\$52,541,174	13,936,372	37,416,658	1,188,144				
1999	\$52,843,082	11,929,941	39,783,239	1,129,902				
2000	\$52,483,538	14,792,471	36,673,382	1,017,685				
2001	\$68,219,627	13,346,029	53,793,562	1,080,036				
2002	\$70,743,219	20,727,406	49,038,627	918,966	58,220			
2003	\$68,379,817	20,882,136	43,213,560	1,541,055	62,691	3,580,375		-900,000
2004	\$69,502,032	17,849,141	47,338,855	656,585	627,543	1,218,300	1,811,608	
2005	\$64,206,040	17,256,000	44,583,395	197,328	174,003		1,995,314	

**Percent of Total Spending**

State Fiscal Year	Actual Spending	General Fund Appropriation (State Funds)	Federal Funds	Local	Children's Trust Fund	Budget Contingency Fund	Other	Estimated Cash Available Next Fiscal Period
1998	100.00%	26.52%	71.21%	2.26%	0.00%	0.00%	0.00%	0.00%
1999	100.00%	22.58%	75.29%	2.14%	0.00%	0.00%	0.00%	0.00%
2000	100.00%	28.18%	69.88%	1.94%	0.00%	0.00%	0.00%	0.00%
2001	100.00%	19.56%	78.85%	1.58%	0.00%	0.00%	0.00%	0.00%
2002	100.00%	29.30%	69.32%	1.30%	0.08%	0.00%	0.00%	0.00%
2003	100.00%	30.54%	63.20%	2.25%	0.09%	5.24%	0.00%	-1.32%
2004	100.00%	25.68%	68.11%	0.94%	0.90%	1.75%	2.61%	0.00%
2005	100.00%	26.88%	69.44%	0.31%	0.27%	0.00%	3.11%	0.00%

Source: MDHS, Fiscal Year Budget Requests, 2000-2007.

**Table 3****Federal Funding Sources SFY 2005 (Actual) and Estimated State Match**

<b>Federal Funding Source</b>	<b>Federal Funding</b>	<b>Estimated State Match Percentage</b>	<b>Estimated State Match</b>
Title IV-E Foster Care	10,531,505	41%	7,318,503
Title IV-B Child Welfare Services	4,938,442	25%	1,646,147
Title IV-B Promoting Safe and Stable	3,568,385	25%	1,189,462
Chafee Independent Living	512,010	20%	128,003
Social Services Block Grant	3,450,360	0	0
TANF	19,987,836	0	0
Refugee Relocation	1,059,771	0	0
Child Abuse	36,524	0	0
Children's Justice Act	144,451	0	0
Community Based Family Resources	104,182	0	0
Other	249,929	0	0
<b>Total</b>	<b>44,583,395</b>		<b>10,282,115</b>
<b>State General Fund Allocation</b>			<b>17,256,000</b>
<b>State Funds Used for Purposes Other than Match</b>			<b>6,973,885</b>



**Table 4**  
**Title IV-E Funds in 2002 per Child**

<b>State</b>	<b>Number of Children in the State</b>	<b>Title IV-E Funds to the State</b>	<b>Title IV-E Funds per Child</b>
Dist. of Columbia	112,128	\$38,728,989	345
Maine	279,058	\$50,163,202	180
Vermont	139,662	\$19,710,181	141
New York	4,613,251	\$631,433,000	137
California	9,452,391	\$1,271,781,000	135
Ohio	2,879,927	\$378,472,533	131
Illinois	3,254,523	\$392,190,791	121
Pennsylvania	2,863,452	\$319,357,487	112
Michigan	2,570,264	\$242,590,718	94
Maryland	1,379,925	\$124,057,282	90
Hawaii	295,514	\$25,105,189	85
West Virginia	389,171	\$32,740,679	84
Wisconsin	1,338,064	\$112,516,763	84
Rhode Island	239,248	\$19,782,067	83
Connecticut	872,853	\$68,367,027	78
Alaska	192,428	\$14,752,952	77
Minnesota	1,252,125	\$93,335,925	75
Kentucky	931,588	\$67,052,988	72
Delaware	189,698	\$13,349,993	70
North Dakota	146,812	\$9,957,507	68
Montana	216,320	\$14,087,929	65
Iowa	698,045	\$44,871,784	64
Nebraska	439,393	\$27,797,428	63
Massachusetts	1,463,340	\$89,789,754	61
Missouri	1,397,461	\$85,593,591	61
Oregon	855,107	\$50,795,095	59
Colorado	1,151,118	\$64,105,711	56
Kansas	696,519	\$38,346,048	55
Oklahoma	873,560	\$47,498,021	54
Arkansas	677,522	\$35,183,839	52
New Mexico	500,506	\$25,336,344	51
Louisiana	1,185,674	\$58,783,946	50
Florida	3,882,271	\$183,180,612	47
Washington	1,513,360	\$66,132,748	44
South Carolina	979,163	\$40,649,000	42
New Jersey	2,127,391	\$87,405,658	41
Indiana	1,594,857	\$65,071,406	41
Virginia	1,779,408	\$71,311,559	40
Georgia	2,268,477	\$87,889,807	39
Arizona	1,476,856	\$56,923,703	39
South Dakota	195,625	\$7,135,548	36
North Carolina	2,068,840	\$71,827,809	35
Utah	713,012	\$24,704,200	35
Nevada	572,590	\$19,296,286	34
Wyoming	122,344	\$3,825,606	31
Alabama	1,107,108	\$31,059,893	28
Tennessee	1,404,661	\$38,297,764	27
Texas	6,102,316	\$160,891,955	26
Idaho	370,439	\$8,375,900	23
New Hampshire	308,371	\$6,741,662	22
Mississippi	760,747	\$14,919,822	20
<b>Average</b>	<b>72,894,483</b>	<b>5,553,276,701</b>	<b>76</b>

Source: "The Cost of Protecting Vulnerable Children IV", The Urban Institute, 2004.



**Table 5: Federal Funding for the Division of Families and Children by Major Categories and Percent of Total Federal Funding, 1998-2005.**

State Fiscal Year	Federal Funds	TANF	Title IV-E Foster Care	Title IV-B CWS - Child Welfare Services	Title IV-B Family Preservation	Social Services Block Grant (SSBG)	Refugee Resettlement	Title IV-E Independent Living	Title I Children Justice Act	Title I Child Abuse	DHHS Community Based Family Resources	Other
1998	\$37,416,658		12,093,705	5,739,367	2,213,280	15,127,626	1,300,454	525,163	56,029	199,356	159,611	2,065
1999	\$39,783,239		20,257,873	5,366,894	3,716,724	8,492,238	951,847	382,864	170,807	174,090	121,275	148,627
2000	\$36,673,382	5,760,685	18,420,840	5,413,724	2,469,975	2,916,158	429,307	405,204	87,943	270,910	210,798	287,838
2001	\$53,793,562	20,481,165	21,080,792	2,441,639	2,320,154	5,134,182	820,415	419,816	131,741	325,130	151,933	486,595
2002	\$49,038,627	16,516,267	16,675,436	8,561,422	2,701,434	2,002,214	1,294,881	233,822	151,602	211,660	187,701	502,188
2003	\$43,213,560	19,046,548	10,362,223	7,603,651	3,431,011	36,806	571,828	845,586	151,801	168,561	101,127	894,418
2004	\$47,338,855	21,427,678	10,447,569	5,645,555	3,944,468	3,467,503	1,354,616	482,415	236,290	224,120	76,865	31,776
2005	\$44,583,395	19,987,836	10,531,505	4,938,442	3,568,385	3,450,360	1,059,771	512,010	144,451	36,524	104,182	249,929

**Percent of Total Spending**

State Fiscal Year	Federal Funds	TANF	Title IV-E Foster Care	Title IV-B CWS - Child Welfare Services	Title IV-B Family Preservation	Social Services Block Grant (SSBG)	Refugee Resettlement	Title IV-E Independent Living	Title I Children Justice Act	Title I Child Abuse	DHHS Community Based Family Resources	Other
1998	100.0%	0.0%	32.3%	15.3%	5.9%	40.4%	3.5%	1.4%	0.1%	0.5%	0.4%	0.0%
1999	100.0%	0.0%	50.9%	13.5%	9.3%	21.3%	2.4%	1.0%	0.4%	0.4%	0.3%	0.4%
2000	100.0%	15.7%	50.2%	14.8%	6.7%	8.0%	1.2%	1.1%	0.2%	0.7%	0.6%	0.8%
2001	100.0%	38.1%	39.2%	4.5%	4.3%	9.5%	1.5%	0.8%	0.2%	0.6%	0.3%	0.9%
2002	100.0%	33.7%	34.0%	17.5%	5.5%	4.1%	2.6%	0.5%	0.3%	0.4%	0.4%	1.0%
2003	100.0%	44.1%	24.0%	17.6%	7.9%	0.1%	1.3%	2.0%	0.4%	0.4%	0.2%	2.1%
2004	100.0%	45.3%	22.1%	11.9%	8.3%	7.3%	2.9%	1.0%	0.5%	0.5%	0.2%	0.1%
2005	100.0%	44.8%	23.6%	11.1%	8.0%	7.7%	2.4%	1.1%	0.3%	0.1%	0.2%	0.6%

Source: MDHS, Fiscal Year Budget Requests, 2000-2007.

**Table 6**  
**Title IV-E Eligibility Rates, 2002**  
**Foster Care and Adoptive Assistance**

<b>State</b>	<b>Number of Children in Foster Care</b>	<b>Percent Who Received Title IV-E Reimbursement</b>	<b>Percent of Children in Adoptive Placement with Title IV-E Reimbursement</b>
Nevada	1,789	NA	NA
Delaware	1,023	NA	NA
Massachusetts	11,568	NA	NA
Connecticut	7,440	NA	NA
Pennsylvania	21,237	80	80
Vermont	1,360	80	80
California	107,168	79	87
Ohio	21,584	79	93
Wisconsin	7,290	76	87
New Mexico	1,757	73	73
Dist. of Columbia	3,339	72	60
Louisiana	5,024	72	79
Maine	3,226	70	70
New York	43,365	70	80
North Carolina	10,130	70	NA
Michigan	20,896	68	88
Maryland	12,564	67	71
Hawaii	2,584	66	NA
Oklahoma	8,674	65	63
Minnesota	8,167	63	82
South Carolina	4,774	62	69
Kentucky	6,141	61	83
Alaska	1,993	61	85
New Jersey	10,666	60	60
Missouri	13,349	60	70
Kansas	6,409	60	76
Colorado	7,138	60	78
Idaho	1,114	60	80
West Virginia	3,298	60	80
Oregon	8,966	60	80
Texas	19,739	59	75
Virginia	6,866	55	64
Arizona	6,234	54	73
North Dakota	1,167	54	80
South Dakota	1,367	53	72
Tennessee	9,679	50	70
Utah	1,957	50	77
Montana	2,008	50	80
Illinois	28,460	45	91
New Hampshire	1,288	43	59
Alabama	5,859	42	60
Florida	32,477	42	82
Rhode Island	2,414	40	58
Washington	9,101	40	80
Iowa	5,202	40	80
Wyoming	965	37	72
Indiana	8,383	31	NA
Georgia	12,414	30	30
Arkansas	2,959	30	70
Nebraska	6,254	30	70
Mississippi	3,261	23	20

Source: "The Cost of Protecting Vulnerable Children IV", The Urban Institute, 2004.

Table 7  
 Title IV-E Expenditures, Federal and State Share, 2002-2005.

**Title IV-E Foster Care Program**

Title IV-E Foster Care Categories	FFY 2002			FFY 2003			FFY 2004			FFY 2005		
	Total IV-E Expenditures	Fed %	Fed. Share	Total IV-E Expenditures	Fed %	Fed. Share	Total IV-E Expenditures	Fed %	Fed. Share	Total IV-E Expenditures	Fed %	Fed. Share
Maintenance Assistance Payments	2,709,494	76.09%	2,061,854	3,251,817	76.62%	2,491,542	3,408,535	77.08%	2,627,299	4,060,452	77.08%	3,129,796
State and Local Administration	14,826,227	50%	7,413,114	14,706,039	50%	7,354,020	9,782,380	50%	4,891,190	9,371,819	50%	4,685,910
SACWIS Development Costs	681,036	50%	340,518	332,796	50%	166,398	0	50%	0	0	50%	0
State and Local Training	175,377	75%	131,533	517,052	75%	387,789	1,992,071	75%	1,494,053	174,285	75%	130,714
Demonstration Project	177,622		88,762	664,313		378,421	391,558		215,132	0		0
<b>Total</b>	<b>18,569,656</b>		<b>10,035,560</b>	<b>18,494,017</b>		<b>10,778,170</b>	<b>15,574,544</b>		<b>9,227,674</b>	<b>13,606,556</b>		<b>7,946,420</b>
Average Monthly Number of Children in Foster Care Receiving IV-E Reimbursement	500			652			640			688		
Total Number of Children in Custody of MDHS	3,685			3,626			3,170			3,372		
Title IV-E Foster Care Children as a Percent of Total Foster Care Children	13.55%			17.97%			20.19%			20.40%		

**Title IV-E Adoption Assistance Program**

Title IV-E Adoption Assistance Categories	FFY 2002			FFY 2003			FFY 2004			FFY 2005		
	Total IV-E Expenditures	Fed %	Fed. Share	Total IV-E Expenditures	Fed %	Fed. Share	Total IV-E Expenditures	Fed %	Fed. Share	Total IV-E Expenditures	Fed %	Fed. Share
Adoption Assistance Payments	3,867,647	76.09%	2,958,111	4,012,643	76.62%	3,074,487	4,206,078	77.08%	3,242,045	4,556,230	77.08%	3,513,484
State and Local Administration	1,234,235	50%	617,118	949,250	50%	474,625	955,856	50%	477,928	1,103,422	50%	551,711
<b>Total</b>	<b>5,121,882</b>		<b>3,575,228</b>	<b>4,961,893</b>		<b>3,549,112</b>	<b>5,161,934</b>		<b>3,719,973</b>	<b>5,659,652</b>		<b>4,065,195</b>
Average Monthly Number of Children	804			821			858			937		

Source: IV-E Quarterly Report of Expenditure, 2002-2005.

**Table 8**  
**Title IV-E Foster Care Spending Categories, FFY 2002**  
**National Average Allocations Compared to State Allocations**

	Federal Spending Nationally	Percentage of National Total	Actual Title IV-E Foster Care Federal Spending in Mississippi	Percentage of State Total	State Percentage Match Required	State Match	Title IV-E Foster Care Funds to Mississippi but Consistent with National Categories	State Match If State Spending Consistent with National Categories
Net Maintenance Payments	1,881,907,419	43.4%	2,061,854	20.7%	23.91%	647,840	4,321,039	1,357,814
Administration and SACWIS	2,207,037,685	50.9%	7,753,632	78.0%	50.00%	7,753,632	5,067,569	5,067,569
Training	243,113,029	5.6%	131,533	1.3%	25.00%	43,844	558,211	186,070
Total	4,332,058,133	100.0%	9,946,819	100.0%		8,445,316	9,946,819	6,611,453

Sources: IV-E Quarterly Reports of Expenditure, 2002.

WMCP: 108-6, 2004 Green Book, House Ways and Means Committee, Page 11-24.

**Table 9: Total Spending and Spending Categories and Percent Federal Funding by Spending Category for the Division of Family and Children, 1998-2005.**

Spending Category	1998		1999		2000		2001	
	\$'s	% of Total	\$'s	% of Total	\$'s	% of Total	\$'s	% of Total
Salaries	18,596,707	35.39%	19,827,445	37.52%	23,185,650	44.18%	24,711,853	36.22%
Travel	1,465,829	2.79%	1,697,642	3.21%	1,894,674	3.61%	2,401,496	3.52%
Contractual	10,611,764	20.20%	13,151,628	24.89%	7,469,331	14.23%	17,134,410	25.12%
Commodities	164,440	0.31%	347,325	0.66%	514,511	0.98%	332,378	0.49%
Equipment	1,549,187	2.95%	1,633,542	3.09%	424,901	0.81%	306,151	0.45%
Subsidies, Loans, and Grants	20,153,247	38.36%	16,185,500	30.63%	18,994,471	36.19%	23,333,339	34.20%
Total Spending	<u>52,541,174</u>	<u>100.00%</u>	<u>52,843,082</u>	<u>100.00%</u>	<u>52,483,538</u>	<u>100.00%</u>	<u>68,219,627</u>	<u>100.00%</u>

  

Spending Category	2002		2003		2004		2005	
	\$'s	% of Total	\$'s	% of Total	\$'s	% of Total	\$'s	% of Total
Salaries	23,300,090	32.94%	23,882,216	34.93%	24,843,958	35.75%	23,134,419	36.03%
Travel	2,157,666	3.05%	2,248,393	3.29%	2,346,736	3.38%	1,983,073	3.09%
Contractual	19,248,327	27.21%	16,211,854	23.71%	15,124,793	21.76%	13,425,211	20.91%
Commodities	260,398	0.37%	375,145	0.55%	275,676	0.40%	193,528	0.30%
Equipment	1,460,664	2.06%	1,811,433	2.65%	995,018	1.43%	76,658	0.12%
Subsidies, Loans, and Grants	24,316,074	34.37%	23,850,776	34.88%	25,915,851	37.29%	25,393,151	39.55%
Total Spending	<u>70,743,219</u>	<u>100.00%</u>	<u>68,379,817</u>	<u>100.00%</u>	<u>69,502,032</u>	<u>100.00%</u>	<u>64,206,040</u>	<u>100.00%</u>

Source: MDHS, Fiscal Year Budget Requests, 2000-2007.

**Table 10**  
**Placement Setting of Foster Care Children by State**  
**States Ranked by Percentage of Children in Custody in Non-Relative Foster Care**  
**September 30, 2001**

State	Pre-Adoptive Home	Foster Home (Relative)	Foster Home (Non-Relative)	Group Home	Institution	Supervised Independent Living	Runaway	Trial Home Visit
Wisconsin	1	7	82	3	7			
Arkansas	4	4	69	1	11	1	3	7
Nevada	1	20	69	5	5		0	0
Connecticut	2	0	67	4	26	1		0
Maine	5	4	67	8	7	5	0	4
New Hampshire		12	66	21	1	0		
Idaho	3	13	65	10	7		1	1
Georgia	4	19	63	8	6		0	
Virginia	5	4	63	4	18	1	1	4
South Carolina	6	5	62	5	17	1	2	1
Indiana		16	61	3	17		1	2
Utah	9	4	61	4	11	2	3	6
Louisiana	0	10	60	8	16	0	1	4
New Jersey	3	14	59	9	13	1		
Ohio	4	18	59	4	9	1	3	2
Washington	1	32	58	5	1	0	2	0
Alabama	3	13	57	4	15	0	1	6
Delaware	7	10	57	8	17	0		
District of Columbia	1	17	55	18	8		1	
Hawaii	0	38	55	1	3		2	0
Oklahoma	5	29	55	8	3	0	1	
Vermont	6	11	55	15	3	2	1	8
Kansas	5	13	54	5	6	1	2	14
Montana		32	54	11	3			
New York	0	21	54	3	17	0		5
West Virginia	5	4	54	32	3	2	0	1
Iowa	7	1	53	30	8	2		
New Mexico	13	18	53	4	7	4		
South Dakota	2	18	53	3	23	0	0	1
Kentucky	3	10	51		35	1		
Pennsylvania	2	18	51	11	16	1	0	1
Colorado	9	11	50	4	23	2	2	0
Massachusetts	5	17	50	9	12	3	2	1
Minnesota	6	16	49	10	19	0	0	
Oregon	5	20	49	1	7	0	5	13
North Dakota	8	14	48	4	26		0	
Texas	4	16	48	9	17	0	1	5
Tennessee	5	5	47	12	18	1	6	7
North Carolina	5	18	46	9	9	0	4	8
Michigan	6	32	44	0	15	2	0	0
Alaska	2	30	43	8	2			15
Illinois	8	32	42	2	9	4	3	
Arizona	1	24	40	19	9	2	3	2
Florida	2	46	39	2	8	1	1	
Maryland	5	35	38	10	3	1	1	6
Missouri	11	22	38	1	17	3	1	6
Nebraska	0	11	38	5	20	1	2	23
California	3	36	37	14	2		3	4
Wyoming	2	14	36	13	32	1	1	1
Mississippi	2	30	34	18	8	1	0	7
Rhode Island	2	20	31	37	1	4	5	
Averages	4.1	17.3	52.7	8.8	11.7	1.3	1.6	4.7

Source: House Ways and Means Committee Prints: 108-6, 2004 Green Book

## **Exhibit A**

### **Bill M. Brister**

<b><u>Business Address</u></b>	<b><u>Home Address</u></b>
P.O. Box 150606 Millsaps College Jackson, Ms 36210 (601) 974-1271 (601) 974-1260 (Fax) bristbm@millsaps.edu	4380 Brook Drive Jackson, Ms 39206 (601) 982-1745

### **Education**

Ph.D.	University of Arkansas	Finance	1989
	Supporting Fields:	Mathematical Statistics, Economics	
MBA	University of Southern Mississippi	Economics	1979
BS	University of Southern Mississippi	Economics	1978

### **Academic Experience**

Millsaps College Director of Graduate Admissions, 2004-present

Millsaps College, Director of the Center for Applied Research, 1995-2001

Millsaps College, Assistant Professor of Finance, 1989-present

Millsaps College, Director of the MBA Program, 1993-1997

University of Southern Mississippi, Instructor and Assistant Professor,  
Departments of Economics and Finance 1979-1983, 1987

University of Arkansas, Teaching Assistant, Department of Finance  
1984-1986, 1988

### **Subjects Taught**

Undergraduate and Graduate Portfolio Management, Undergraduate and Graduate Financial Management, Undergraduate and Graduate Financial Markets and Institutions, Advanced Financial Management, Money and Banking, Principles of Economics, Business Statistics, International Investments, International Financial Management, External Environment of Business, and Accounting and Finance for Managers.



## **Publications**

"Does WorkFirst Work? A Preliminary Evaluation of the First Year of Mississippi's Welfare Reform Waiver", Proceedings of the 1997 Meeting of the Academy of Economics and Finance, Forthcoming in 1997, with Jesse Beeler and Philip Taylor.

"Process Study for Mississippi's New Direction Demonstration", submitted to the Mississippi Department of Human Services and to the United States Department of Health and Human Services, March 1997.

"The Impact of WorkFirst After One Year: A Preliminary Assessment" submitted to the Mississippi Department of Human Services and to the United States Department of Health and Human Services, November 1996.

"Quarterly Monitoring Reports, Mississippi New Direction Demonstration Project Evaluation", submitted to the Mississippi Department of Human Services and to the United States Department of Health and Human Services, February 1996, November 1995, August 1995, May 1995, February 1995.

"Beyond Statistics: It's Important to Discover the Value", in the Mississippi Business Journal, November 7, 1994.

"The Regulatory Effect of Credit Ratings on Bond Interest Yield: the Case of Junk Bonds", Journal of Business Finance and Accounting, Winter 1994, with Dr. Pu Liu and Dr. Robert Kennedy.

"The Preliminary Impact of WorkFirst", Papers and Proceedings, Midsouth Academy of Economics and Finance, Accepted for Publication, with Jesse Beeler and Philip Taylor.

"The Stock Market Reaction to Green Information", Papers and Proceedings, Midsouth Academy of Economics and Finance, Summer 1991, with John Broussard.

"Efficiency of International Capital Markets, Some Further Evidence" Western Illinois University Journal of Business, Winter 1989, with Dr. Fazal Seyyed.

"Cost of Capital in Corporate Strategy: Multinational vs. Domestic Firms", Business Insights, Vol. VIII, No. 1, Fall/Winter 1988, with Dr. Eddie M. Lewis.

"Mississippi Sectorial Changes: The 1970's Decade", Midsouth Journal of Economics, Proceedings, September 1984, with Dr. George H. Carter.

"Cost of Capital in Corporate Strategy: Multinational vs. Domestic Firms", Journal of the American Institute of Decision Sciences, Proceedings, Winter 1986-1987, with Dr. Eddie M. Lewis.

### **Other Research, Presentations, and Honors**

Presentation of the research paper, "Rebalancing Asset Allocations: The Long-Term Effects", Southern Finance Association, Charleston, SC, December 3-6, 2003.

Presentation of the research paper, "Does WorkFirst Work? A Preliminary Evaluation of the First Year of Mississippi's Welfare Reform Waiver", Academy of Economics and Finance meeting, Lafayette, Louisiana, February, 1997.

Served as principle facilitator of Welfare Reform Workshop for the Department of Human Services of the State of Mississippi at Millsaps College on March 19-22, 1996.

Presentation of the research paper, "The Regulation Effect of Credit Ratings on Bond Interest Yields: The Case of Junk Bonds", at the Eastern Finance Association meeting, The Homestead, Hot Springs, VA, April 1991.

Presentation of the research paper, "The Risk Characteristics of Closed-End Country Funds", at the Eastern Finance Association meeting, Tampa, FL, April, 1992.

Presentation of the research paper, "The Stock Market Reaction to Green Information", at the Midsouth Academy of Economics and Finance annual meeting, Shreveport, LA, February, 1991.

Member of the Board of Editors of the Journal of Economics and Finance, 1990, 1991, 1992, and 1993.

Member, Board of Advisors and Faculty Advisor, General Louis Wilson Fund, a student-managed stock portfolio.

Area Coordinator, Midsouth Academy of Economics and Finance meeting, February 1990, 1991.

Conducted the 1995 Summer Institute for the Mississippi Economic Council's American Enterprise Center. The title of the Institute is "Critical Economic and Social Issues of Mississippi".

Conducted the 1994 Summer Institute for the Mississippi Economic Council's American Enterprise Center. The title of the Institute is "Free Enterprise With a Focus on Geography".

Served as co-instructor of the Executive Management Seminar entitled, "Valuing Your Business" on June 30, 1994. This seminar was the pilot program for the Millsaps' Executive Management Center.

Delivered the Speech, "NAFTA, What Does It Mean For Mississippi" to the Eighth Annual Mississippi Partnership Conference, May 15-17, 1994, Biloxi, Mississippi.

Delivered the Speech, "NAFTA Overview / Impact on Mississippi Business" to the World Trade Week Conference, May 23, 1994, Jackson, Mississippi.

Delivered the Speech, "The New World Fertile Crescent", at the Southern Regional Land Conference, June 24, 1994, Biloxi, Mississippi.

The paper "Corporate Survival Analysis, A Prediction Model" was selected for presentation at the April, 1993 Annual Meeting of the Eastern Finance Association in Richmond, Virginia.

Director of Symposium entitled "Mississippi: Where We've Been, Where We Are, Where We're Going". Funding provided by Mississippi Humanities Council, March 16, 1994. Delivered the speech "NAFTA's Effect on Mississippi" at the Mississippi Economic Council / Mississippi NAFTA Conference, November, 1993.

Delivered the speech "The Economic Rationale Behind the NAFTA Agreement" at the NAFTA/Export Workshop sponsored by the U.S. Department of Commerce, November, 1993.

Designed and Conducted the 1993 Summer Institute for the Mississippi Economic Council's American Enterprise Center. The title of the Institute is "International Economic Events: The Impact on Mississippi".

Moderator and expert for the program, "International Economic Events: The Impact on Mississippi", edited and aired by Mississippi Educational Television, October 3, 1993.

Designed and delivered a lecture series during the summer of 1992 to middle management of Blue Cross/Blue Shield of Mississippi. The series was entitled, "Statistical Analysis for Quality Control in Financial Service Organizations".

Designed and conducted the Summer Institute for the Mississippi Economic Council's American Enterprise Center for 1992. The title of the Institute is "Making Mississippi Work, A Partnership Between Business and Education".

Awarded a Professional Development Grant by Millsaps College for the Summer of 1993.

Received commendation for accomplishments in the area of college service to Millsaps College during the years of 1992, 1994, 1995, and 1996, 2001, and 2002.

Instructor for the American Institute of Banking, 1979-1984.

Speech to the members of the Mississippi Chapter of Financial Analysts entitled "A Comparison of Junk Bond Default Risk and Yield Premiums", Feb 28, 1990.

Participant at several forums and seminars, including the American Iron and Steel Forum and the Chicago Board of Trade Seminar on Financial Futures.

Consulting experience with banks, corporations, small businesses, attorneys, and governmental agencies.

### **Professional Memberships**

National Association of Forensic Economics  
Financial Management Association  
American Finance Association

### **Litigation in which Bill M. Brister has Testified**

Pounds v. U.S. Repeating Arms Company and Olin Corporation  
U.S. District Court, Southern District of Mississippi, Hattiesburg  
Civil Action 2:94-CV-446 PS  
Testimony: 05-20-96  
Law Firm: Husch and Eppenburger, St. Louis, MO

Pam Pitner v. Atlanta Casualty Insurance Company  
State of Mississippi, Circuit Court of Hinds County  
Civil Action No.  
Testimony: 08-05-96  
Law Firm: Minor and Associates, Biloxi, MS

Partridge v. Partridge  
State of Mississippi, Chancery Court of Hinds County  
No. 129,086  
Testimony: 01-31-94  
Law Firm: Chinn and Associates, Jackson, MS

Green and Green d/b/a Swensen's v. Bennett York et al  
State of Mississippi, Circuit Court of Forrest County  
Civil Action No. 7-88-2416  
Deposition: 04-28-1994  
Law Firm: Ott, Purdy and Scott, Jackson, MS

Superior Boat Works, Inc. v. Lady Luck Mississippi, Inc. et al  
U.S. Bankruptcy Court, Northern District of Mississippi, Aberdeen MS  
Proceeding No. 93-2238  
Deposition: 09-30-96  
Testimony: 10-31-96  
Law Firm: Swank and Associates, Covington, LA

Larry v. McPhate Pulpwood, Inc.  
State of Mississippi, Circuit Court of Jefferson County  
No. 96-0009  
Testimony: 02-11-97  
Law Firm: Watkins and Eager, Jackson, MS

Body Support Systems v. Blue Ridge Table Co., Inc.  
U.S. District Court, Northern District of Mississippi, Oxford, MS  
Civil Action 1:96CV161-D-A  
Deposition: 07-28-97  
Law Firm: Frascogna, Courtney, Wright, Smith & Dyer, Jackson, MS

Bartley Lamar Denton v. Simpson et.al.

State of Mississippi, Circuit Court of Adams County  
No.

Testimony: 11-14-97

Law Firm: Watkins and Eager, Jackson, MS

Casino America v. Ed Ernest and Casino Magic

State of Mississippi, Circuit Court of Harrison County  
No. C2402-96-1064

Deposition: 5-19-98

Butler, Snow, O'Mara, Stevens & Cannada

Geneva Boyd v. Jitney Jungle

State of Mississippi, Circuit Court of Lincoln County  
No. 94-00241

Testimony: 7-6-98

Allen, Allen, Boerner & Breeland

Kemp v. Kemp

State of Mississippi, Chancery Court of Lauderdale County  
No. 97-1005-M

Testimony: August 1999

James and Associates

Thompson et. al.v. Jim Walter Homes et. al.

State of Mississippi, Circuit Court of Jefferson County  
No. 2000-24

Deposition: 6/24/01

Watkins and Eager

Pro Maintenance Services et. al. v. Deposit Guaranty National Bank et. al.

State of Mississippi, Circuit Court of Hinds County  
No. 251-96-59-CIV

Deposition: 10/18/01

Mockbee, Hall & Drake

Mickey D. Crawford v. Mabe's Trucking Company, Henry Milton Joyner, et. al.

U.S. District Court, Southern District of Mississippi  
No. 1:00CV154BrR

Deposition: May 29, 2002

Minor and Associates

Victory Lane Productions v. Morton Custom Plastics  
U.S. District Court, Southern District of Mississippi  
No. 3:01CV178WS  
Deposition: August 5, 2002  
Simmons and Associates and Husch and Eppenberger

McClellan v. USA Motor Express, Inc.  
State of Mississippi, Lee County Circuit Court  
No. CV200027POB  
Testimony: December 16, 2002  
Ashe, Tanner & Wright

Speetjens, et al. v. Malaco, et al.  
State of Mississippi, Madison County Chancery Court  
No.  
Testimony: November 20, 2003  
Copeland, Cook, Taylor & Bush

Southern Nights v. Hiebert and Miles  
State of Mississippi, Harrison County Chancery Court  
No.  
Testimony: June 16, 2004  
Dukes, Dukes, Keating & Faneca

Derryberry v. Lee et al.  
State of Mississippi, Alcorn County Circuit Court  
N. CV02-405GA  
Testimony: December 10, 2004  
Simmons and Associates